
Assessments

ASSESSMENTS

Mission

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To provide the services necessary for the maintenance and certification of a fair and equitable county assessment roll as mandated by Chapter 84 of the Revised Code of Washington (RCW). This includes subsequent levy rate determination and tax roll, established annually for the purpose administering the property tax system for all real and personal property located within the geographic boundaries of King County.

ISSUES AND PRIORITIES

The Department of Assessments is presided over by the King County Assessor, a separately elected county official. The primary focus of the Assessor's budget is to continue to provide the services necessary for the maintenance and certification of fair and equitable county assessment rolls. The services provided by the Department of Assessments directly impacts 165 different taxing districts within King County.

The Assessor is responsible for valuing over 650,000 residential and commercial parcels in King County and more than 90,000 personal property accounts. New construction, the annual reevaluation of each parcel, and the

physical inspection of one-sixth of the parcels each year create a significant workload demand. In 1995, parcel revaluations were converted to an annual revaluation cycle.

As indicated in its business plan, the Department of Assessments is responsible for the annual completion of six basic functional programs. The six programs are:

1. Appeals processing: the annual processing of all taxpayer property tax appeals.
2. Public information office: full service customer public information office is staffed daily Monday through Friday.
3. Property tax roll and levy administration: the annual revaluation of every parcel of real and personal property for purposes of creating levy rates and distributing the tax burden fairly and equitably.
4. Parcel and mapping administration: the Department is responsible for maintaining the basic parcel layer for mapping.
5. Appraiser accreditation: each appraiser within the department must earn and maintain annual professional accreditation.
6. Addition of new construction to the tax rolls: this is a source of new revenue annually for King County and all of its taxing districts.

The 2010 Executive Proposed Budget for Assessments continues to focus on increases in efficiencies and reduction of costs. Assessments has committed to reductions totaling \$1,164,285, while continuing to meet all statutory requirements. This amount represents a 5.9 percent reduction from status quo operations. This reduction will be spread throughout the department and include decreases in overtime and salary costs. The department will continue to seek new efficiencies, both through technology, and through the evaluation of current business practices.

2010 Proposed Budget for Assessments 0010/0670

Code	Item	Description	Expenditures	FTEs *	TLTs
Program Area					
GG					
		2009 Adopted	20,445,263	224.00	0.00
		Status Quo**	(621,261)	0.00	0.00
		Status Quo Budget	19,824,002	224.00	0.00
		Contra Add Back	1,864,285		
Increased Efficiencies/Reduced Costs					
AS01		Meet All Statutory Requirements	(1,164,285)	0.00	0.00
			(1,164,285)	0.00	0.00
Operational Shutdown Savings					
CR45		Operational Shutdown Savings Contra	(587,018)	0.00	0.00
			(587,018)	0.00	0.00
Technical Adjustments					
TA50		Revenue Adjustment of \$100,000	0	0.00	0.00
CR01		Flexible Benefits	(126,336)	0.00	0.00
CR07		Technology Services Operations & Maintenance Charge	(23,835)	0.00	0.00
CR08		Technology Services Infrastructure Charge	1,732	0.00	0.00
CR09		Geographic Information Systems Charge	48,357	0.00	0.00
CR10		Office of Information Resource Mgmt Ops Charge/Rebate	(17,973)	0.00	0.00
CR11		Telecommunications Services	20,045	0.00	0.00
CR12		Telecommunications Overhead	4,988	0.00	0.00
CR13		Motor Pool Usage Charge	(5,638)	0.00	0.00
CR14		Facilities Management Space Charge	(40,469)	0.00	0.00
CR16		Radio Access	(27)	0.00	0.00
CR17		Radio Maintenance	18	0.00	0.00
CR25		Financial Services Charge	(14,674)	0.00	0.00
CR26		Retirement Rate Adjustment	(365,683)	0.00	0.00
CR27		Industrial Insurance Rate Adjustment	(3,390)	0.00	0.00
CR35		Underexpenditure Contra	27,618	0.00	0.00
CR37		Facilities Management Strategic Initiative	1,177	0.00	0.00
CR39		COLA Adjustment	(7,359)	0.00	0.00
CR40		Merit Adjustment	(4,373)	0.00	0.00
			(505,822)	0.00	0.00
Total Change Items in 2010			(2,257,125)	0.00	0.00
2010 Proposed Budget			19,431,162	224.00	0.00

* FTEs do not include temporaries or overtime.

** This includes 2009 adopted, initial status quo, and proposed status quo increments. Under FTEs, annualization is included.

*** Please see Budget Transparency Section table at the end of the program plan pages for section information as identified in the Budget Transparency Ordinance No. 16445.

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PROGRAM HIGHLIGHTS

The 2010 Executive Proposed Budget for the Department of Assessments is \$19,431,162 and includes funding for 224.00 FTEs.

Increased Efficiencies/Reduced Costs

Meet All Statutory Requirements – (\$1,164,285). This request implements targeted reductions to the department's budget that will be spread at the Assessor's discretion.

Operational Shutdown Savings

Operational Shutdown Savings Contra – (\$587,018). In the face of the severe fiscal challenges across all county funds, the 2010 Executive Proposed Budget includes savings assumptions in an effort to preserve direct services. For 2009, savings were achieved through the implementation of a ten-day building and/or operational closure program, resulting in labor furloughs. The 2010 budget is balanced across all funds assuming that a similar level of savings will be achieved in each agency based on the furlough eligible employees as was adopted for 2009, including 2009 County Council amendments. The specific details of the 2010 plan are still under development, and discussions with labor unions and individual agencies are on-going. Specific plans describing how the 2010 savings will be achieved will be transmitted to the County Council in the coming weeks. To the extent that savings, from labor or other expenses, cannot be fully achieved through temporary and short term building and/or operational closures, the plan will describe additional programmatic reductions and the elimination of additional positions.

Technical Adjustments

Central Rate Adjustment – (\$505,822). This series of adjustments captures the net effect of countywide charges and results in a \$505,822 reduction in charges to Assessments. These reductions reflect efficiencies created by Executive agencies to reduce the cost of services they provide to other county agencies. These changes reflect the County Executive's commitment to creating an efficient government and making administrative reductions before direct service reductions. The efforts of central rate agencies to reduce costs are integral to the County Executive's strategy to address the General Fund deficit, and benefit all county agencies.